

~~CONFIDENTIAL~~Fiscal Division

The Fiscal Division is responsible for maintaining the overall accounting records for all funds and detailed accounting for vouchered funds.

At this point, I would like to explain that the Agency uses two types of funds, vouchered and unvouchered. In accordance with the provisions of Public Law 110, all funds received by the Agency may be used on an unvouchered basis. However, it is the policy of the Agency to use the funds received on a vouchered basis wherever and whenever it is possible to do so.

As pointed out above, the Fiscal Division is responsible for the detailed accounting for all funds obligated and/or expended on a vouchered basis. As will be explained later, the Finance Division is responsible for the detailed accounting for all unvouchered funds.

Vouchered funds are expended in strict accordance with the provisions of law and Government regulations including G.I.O. Decisions. Arrangements have been made with the General Accounting Office whereby two G.A.O. security-cleared auditors are stationed within the Fiscal Division performing a current audit of all vouchered financial activities. In addition to this arrangement, we also have a very close working and liaison relationship with certain security-cleared officials of the various offices of the General Accounting Office.

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[redacted] In case of a disaster

or an emergency where the facilities of the U.S. Treasury in Washington would become inoperative, a plan has been worked out to obtain funds through various [redacted] and to continue the disbursing functions [redacted]

In addition to the accounting and reporting function, the Fiscal Division audits all vouchered transactions prior to payment covering purchase orders, contracts, miscellaneous claims, travel and inter-agency transfers of funds. It also payrolls all vouchered personnel numbering [redacted]

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